

## **REG-46-008 EXPIRED OR LATE REGISTRATION**

008.01 In the event application for renewal is made after the registration period has expired, motor vehicle taxes will be computed from the date the prior registration expired.

008.02 In situations in which an applicant seeks to register a newly purchased motor vehicle, motor vehicle taxes will be computed from the date of acquisition regardless of the use which was made of the vehicle prior to registration.

008.03 If the period that the vehicle is not registered exceeds a 12-month period or spreads into 2 calendar years, motor vehicle taxes shall be computed in accordance with Reg-46-004.02A and 004.02B.

(Section 77-342, R.R.S. 1943. November 24, 1980.)